

An. Code, sec. 127. 1904, sec. 124. 1888, sec. 109. 1847, ch. 222, sec. 1. 1874, ch. 483, sec. 120.

131. The inventory of the real estate shall be entirely separate and distinct from that of the personal estate.

As to the inventory of personal property, see art. 93, sec. 211, *et seq.*; see also art. 93, sec. 304.

An. Code, sec. 128. 1904, sec. 125. 1888, sec. 110. 1847, ch. 222, sec. 2. 1874, ch. 483, sec. 121.

132. On the death or refusal of any appraiser to act, the court may appoint another in his place.

The orphans' court has power to appraise only under this section, and under art. 93, secs. 164 and 212. Hence, where a will directs an appraisement of certain property and that it be taken over at such appraisement, but fails to name appraisers, equity alone can name them. *Magin v. Niner*, 110 Md. 302.

An. Code, sec. 129. 1904, sec. 126. 1888, sec. 111. 1847, ch. 222, sec. 3. 1874, ch. 483, sec. 122.

133. The appraisers shall return the inventory, when completed, to the executor or administrator, whose duty it shall be to return the same to the office of the register of wills, to which the inventory of the personal estate is returnable, and within the same time and under like penalty, and shall make oath that said inventory or inventories is or are a true and perfect inventory or inventories of all the real estate of the deceased, within this State, that has come to his knowledge, and that, should he thereafter discover any other real estate belonging to the deceased, in this State, he will return an additional inventory thereof.

See notes to secs. 124 and 128.

An. Code, sec. 130. 1904, sec. 127. 1888, sec. 112. 1847, ch. 222, sec. 4. 1874, ch. 483, sec. 123.

134. The appraisement thus made shall be deemed and taken to be the true value of the said real estate upon which the said tax shall be paid.

See notes to secs. 124 and 128.

An. Code, sec. 131. 1904, sec. 128. 1888, sec. 113. 1844, ch. 237, sec. 5. 1846, ch. 344, sec. 2. 1874, ch. 483, sec. 124. 1904, ch. 222.

135. The amount of said tax shall be a lien on said real estate for the period of four years from the date of the death of the decedent, who shall have died seized and possessed thereof.

See notes to secs. 56, 124 and 237.

An. Code, sec. 132. 1904, sec. 129. 1888, sec. 114. 1847, ch. 222, sec. 5. 1874, ch. 483, sec. 125. 1904, ch. 222.

136. The executor or administrator shall collect the same from the parties liable to pay said tax or their legal representatives within thirteen months from the date of his administration, and pay the same to the register of wills of the county or city in which administration is granted; and if the said parties shall neglect or fail to pay the same within that time, the orphans' court of the said county or city shall order the executor or administrator to sell for cash so much of said real estate as may be necessary to pay said tax and all the expenses of said sale, including the commissions of the executor or administrator thereon; and after the report of said sale, the ratification thereof and the payment of the purchase money, the executor or administrator may execute a valid deed for the